

AF/1745
DW**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of Response Under 37 CFR 1.116 - Expedited Procedure

: Customer Number: 20277

Itaru SHIBATA, et al.

: Confirmation Number: 3374

Application No.: 10/046,918

: Group Art Unit: 1745

Filed: January 17, 2002

: Examiner: Susy N. Tsang-Foster

For: SOLID OXIDE FUEL CELL

Mail Stop AF
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above-identified application.



No additional fee is required.



Applicant is entitled to small entity status under 37 CFR 1.27



Also attached: Petition for Extension of Time (1-month)

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	31	35	0	\$50.00 =	\$0.00
Independent Claims	5	3	2	\$200.00 =	\$400.00
Multiple claims newly presented					\$0.00
Fee for extension of time					\$120.00
					\$0.00
Total of Above Calculations					\$520.00

Please charge my Deposit Account No. 500417 in the amount of \$520.00. An additional copy of this transmittal sheet is submitted herewith.

The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

Bernard P. Codd

Bernard P. Codd
 Registration No. 46,429

600 13th Street, N.W.
 Washington, DC 20005-3096
 Phone: 202.756.8000 BPC:kap
 Facsimile: 202.756.8087
 Date: December 20, 2004

Please recognize our Customer No. 20277 as our
 correspondence address.